

EXHIBIT L

SALOMON SMITH BARNEY

A member of citigroup

150 J F K Parkway
Short Hills NJ 07078

Ronald Greschner

Special Account

7771 Ironhorse Blvd.

West Palm Beach FL 33412-2424

07/22/99

**As you have instructed, we have completed a Federal Fund Money Transfer in
the amount of \$70,461.25**

From: Your Account 643-26462-1-1-430

To: Bank Of America National Tr & Svgs

For the benefit of: 00568010 Canadian Imperial Bank Of Commerce

For the further benefit of: 0085634 John Greschner

**The transfer agent has confirmed that this transfer was executed as a Federal Funds
transaction with paid ref number 0722B1Qgc04C001348.**

**If any of the above information is not in accordance with your instructions, please
contact the manager of your Branch immediately.**

Sincerely,

Richard L. Ecklund

**Richard L. Ecklund
First Vice President
Credit/Audit Control**

SALOMON SMITH BARNEY

A member of citigroup

150 J F K Parkway
Short Hills NJ 07078

Ronald Greschner
7771 Ironhorse Blvd.
West Palm Beach FL 33412-2424

08/25/99

**As you have instructed, we have completed a Federal Fund Money Transfer in
the amount of \$50,000.00**

From: Your Account 643-21450-1-6-430.

To: Bank Of America N.A.

For the benefit of: 00568010 Canadian Imperial Bank

For the further benefit of: 7900414 Ron Greschner Enterprises

**The transfer agent has confirmed that this transfer was executed as a Federal Funds
transaction with paid ref number 0825B1Qgc01C002389.**

**Additional comments transmitted with the Money Transfer
were: "Cd Matures Today."**

**If any of the above information is not in accordance with your instructions, please
contact the manager of your Branch immediately.**

Sincerely,

**Richard L. Ecklund
First Vice President
Credit/Audit Control**

SALOMON SMITH BARNEY

A member of citigroup

150 J F K Parkway
Short Hills NJ 07078

Ronald Greschner
7771 Ironhorse Blvd.
West Palm Beach FL 33412-2424

07/21/99

**As you have Instructed, we have completed a Federal Fund Money Transfer in
the amount of \$100,000.00**

From: Your Account 643-21450-1-6-430

To: Bank Of America National Tr & Svgs

For the benefit of: 00568010 Canadian Imperial Bank Of Commerce

**The transfer agent has confirmed that this transfer was executed as a Federal Funds
transaction with paid ref number 0721B1Qgc07C003106.**

**If any of the above information is not in accordance with your instructions, please
contact the manager of your Branch immediately.**

Sincerely,

Richard L. Ecklund

**Richard L. Ecklund
First Vice President
Credit/Audit Control**

SALOMON SMITH BARNEY

Member of citigroup

150 J F K Parkway
Short Hills NJ 07078

Dwp, Lp
Attn: Ronald Greschner
7771 Ironhorse Blvd
West Palm Beach FL 33412-2424

10/22/99

**As you have instructed, we have completed a Federal Fund Money Transfer in
the amount of \$100,000.00**

From: Your Account 643-29353-1-7-430

To: Bank Of America N.A.

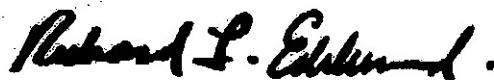
For the benefit of: 00568010 Canadian Imperial Bank

For the further benefit of: 7900414 Ron Greschner Enterprises

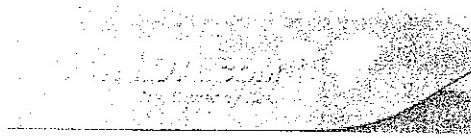
**The transfer agent has confirmed that this transfer was executed as a Federal Funds
transaction with paid ref number 1022B1Qgc04C001180.**

**If any of the above information is not in accordance with your instructions, please
contact the manager of your Branch immediately.**

Sincerely,



**Richard L. Ecklund
First Vice President
Credit/Audit Control**



FXHistory®: historical currency exchange rates

Conversion Table: USD to CAD (Interbank rate +4%)

Time period: 7/14/99 to 4/20/00.

Daily averages:

07/14/1999	1.5406560
07/15/1999	1.5410720
07/16/1999	1.5422160
07/17/1999	1.542320
07/18/1999	1.5422160
07/19/1999	1.5503280
07/20/1999	1.5513680
07/21/1999	1.5513680
07/22/1999	1.5513680
07/23/1999	1.5676960
07/24/1999	1.56780
07/25/1999	1.5670720
07/26/1999	1.571960
07/27/1999	1.5732080
07/28/1999	1.5728960
07/29/1999	1.5695680
07/30/1999	1.5654080
07/31/1999	1.56780
08/01/1999	1.5668640
08/02/1999	1.568320
08/03/1999	1.5593760
08/04/1999	1.5534480
08/05/1999	1.5525120
08/06/1999	1.5608320
08/07/1999	1.5630160
08/08/1999	1.5639520
08/09/1999	1.563120
08/10/1999	1.5616640
08/11/1999	1.555840
08/12/1999	1.545440
08/13/1999	1.5387840
08/14/1999	1.5374320
08/15/1999	1.5370160
08/16/1999	1.538160
08/17/1999	1.5389920
08/18/1999	1.5426320
08/19/1999	1.547520
08/20/1999	1.5556320
08/21/1999	1.5567760
08/22/1999	1.555840
08/23/1999	1.556880
08/24/1999	1.557920
12/02/1999	1.53920
12/03/1999	1.5394080
12/04/1999	1.5416960
12/05/1999	1.538680
12/06/1999	1.5390960
12/07/1999	1.5340
12/08/1999	1.5377440
12/09/1999	1.5347280
12/10/1999	1.5370160
12/11/1999	1.538160
12/12/1999	1.5364960
12/13/1999	1.5383680
12/14/1999	1.5404480
12/15/1999	1.5435680
12/16/1999	1.5374320
12/17/1999	1.5369120
12/18/1999	1.534520
12/19/1999	1.5368080
12/20/1999	1.5393040
12/21/1999	1.5394080
12/22/1999	1.5362880
12/23/1999	1.534520
12/24/1999	1.52880
12/25/1999	1.5266160
12/26/1999	1.526720
12/27/1999	1.522560
12/28/1999	1.522560
12/29/1999	1.5089360
12/30/1999	1.5110160
12/31/1999	1.5110160
01/01/2000	1.504360
01/02/2000	1.503840
01/03/2000	1.5040480
01/04/2000	1.5047760
01/05/2000	1.5102880
01/06/2000	1.5073760
01/07/2000	1.5181920
01/08/2000	1.5150720
01/09/2000	1.5165280
01/10/2000	1.514760
01/11/2000	1.514240
01/12/2000	1.5161120

Death of The US Dollar?

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MoneyAndMarkets.com

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prices and more.
www.88options.com

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08/25/1999	1.553760
08/26/1999	1.5613520
08/27/1999	1.553760
08/28/1999	1.549080
08/29/1999	1.5488720
08/30/1999	1.5498080
08/31/1999	1.5526160
09/01/1999	1.5508480
09/02/1999	1.5520960
09/03/1999	1.5549040
09/04/1999	1.5492880
09/05/1999	1.5509520
09/06/1999	1.5503280
09/07/1999	1.5504320
09/08/1999	1.5487680
09/09/1999	1.5421120
09/10/1999	1.536080
09/11/1999	1.5335840
09/12/1999	1.534520
09/13/1999	1.530880
09/14/1999	1.5311920
09/15/1999	1.5340
09/16/1999	1.537120
09/17/1999	1.5321280
09/18/1999	1.5302560
09/19/1999	1.5304640
09/20/1999	1.534520
09/21/1999	1.532960
09/22/1999	1.5294240
09/23/1999	1.5312960
09/24/1999	1.533480
09/25/1999	1.5336880
09/26/1999	1.53140
09/27/1999	1.5292160
09/28/1999	1.5227680
09/29/1999	1.5221440
09/30/1999	1.5269280
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10/07/1999	1.5283840
10/08/1999	1.530880
10/09/1999	1.530360
10/10/1999	1.5306720
10/11/1999	1.531920
10/12/1999	1.5344160
10/13/1999	1.5369120
10/14/1999	1.541280
10/15/1999	1.545440
10/16/1999	1.5486640
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10/18/1999	1.5536560
10/19/1999	1.55220
10/20/1999	1.5481440
10/21/1999	1.545960
10/22/1999	1.545960
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02/22/2001	1.545960
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03/07/2001	1.545960
03/08/2001	1.545960
03/09/2001	1.545960
03/10/2001	1.545960
03/11/2001	1.545960

GRESCHNER1051

10/23/1999	1.5363920
10/24/1999	1.5363920
10/25/1999	1.5367040
10/26/1999	1.5309840
10/27/1999	1.5317120
10/28/1999	1.5315040
10/29/1999	1.5317120
10/30/1999	1.5309840
10/31/1999	1.529840
11/01/1999	1.5276560
11/02/1999	1.5273440
11/03/1999	1.5279680
11/04/1999	1.5242240
11/05/1999	1.5188160
11/06/1999	1.5188160
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11/08/1999	1.5283840
11/09/1999	1.5317120
11/10/1999	1.530880
11/11/1999	1.5260960
11/12/1999	1.5219360
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11/15/1999	1.5227680
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11/17/1999	1.5258880
11/18/1999	1.5258880
11/19/1999	1.522560
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11/27/1999	1.5265120
11/28/1999	1.5271360
11/29/1999	1.53140
11/30/1999	1.5332720
12/01/1999	1.533480
03/12/2000	1.5160080
03/13/2000	1.516320
03/14/2000	1.5210
03/15/2000	1.5238080
03/16/2000	1.5260960
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03/20/2000	1.5299440
03/21/2000	1.5284880
03/22/2000	1.528280
03/23/2000	1.5291120
03/24/2000	1.5296320
03/25/2000	1.5222480
03/26/2000	1.5222480
03/27/2000	1.521520
03/28/2000	1.519440
03/29/2000	1.5120560
03/30/2000	1.5159040
03/31/2000	1.5130960
04/01/2000	1.5080
04/02/2000	1.5088320
04/03/2000	1.5078960
04/04/2000	1.5088320
04/05/2000	1.5101840
04/06/2000	1.508520
04/07/2000	1.5112240
04/08/2000	1.5159040
04/09/2000	1.5149680
04/10/2000	1.516320
04/11/2000	1.5213120
04/12/2000	1.5228720
04/13/2000	1.5223520
04/14/2000	1.5315040
04/15/2000	1.5358720
04/16/2000	1.533480
04/17/2000	1.533480
04/18/2000	1.5457520
04/19/2000	1.5408640
04/20/2000	1.5336880

Average (282 days): 1.52895

High: 1.57778

Low: 1.48824

New table

Same table available in HTML, ASCII, CSV.

FXHistory ©1997-2007 by OANDA Corporation

How to Read this table:

Each daily rate is the average ASK price for the day.

The AVERAGE rate is the average of all the ASK prices for the given time period.

The HIGH rate is the highest BID rate for the given time period.

The LOW rate is the lowest BID rate for the given time period.

ASSIGNMENT AGREEMENT

THIS AGREEMENT is made as of the 27 day of July, 1997

BETWEEN:

CAROL ALT

(hereinafter referred to as the "Assignor")

OF THE FIRST PART

AND:

RON GRESCHNER

(hereinafter referred to as the "Assignee")

OF THE SECOND PART

WHEREAS WG Capital Inc. (formerly 3426 Investments Ltd.) ("WG") is indebted to the Assignee and the Assignor in the principal amount of Nine Hundred and Fifty Thousand Dollars U.S. (\$950,000.00 U.S.) together with interest thereon at the rate of 10-1/8% per annum (the "Debt");

AND WHEREAS the following have been executed in respect of the Debt:

- (a) a Promissory Note made by WG in favor of the Assignee and the Assignor dated April 30, 1993 in the principal amount of Two Hundred and Seventy-Five Thousand Dollars U.S. (\$275,000.00 U.S.) together with interest thereon at the rate of 10-1/8% per annum ("Promissory Note #1");
- (b) a Promissory Note made by WG in favor of the Assignee and the Assignor dated January 21, 1994 in the principal amount of Six Hundred and Fifty Thousand Dollars

- 2 -

U.S. (\$650,000.00 U.S.) together with interest thereon at the rate of 10-1/8% per annum ("Promissory Note #2");

- (c) an Assignment Agreement between WG, the Assignee and the Assignor made the 19th day of May, 1993 whereby WG assigned to the Assignee and the Assignor the following:
 - (i) all indebtedness owed by WaterGroup Companies Inc. and Aqua D'or Water Treatment Inc.;
 - (ii) the Security Agreement by WaterGroup Companies Inc. dated May 18, 1993;
 - (iii) the Trust Deed by Aqua D'or Water Treatment Inc. dated May 19, 1993;
(the "Assignment Agreement")

AND WHEREAS the Assignor has agreed to assign the Debt, Promissory Note #1, Promissory Note #2 and the Assignment Agreement to the Assignee;

NOW THEREFORE in consideration of the sum of One Dollar (\$1.00) paid by the Assignor to the Assignee, the receipt and sufficiency of which is hereby acknowledged by the Assignor, this Agreement witnesseth:

1. The Assignor assigns and transfers to the Assignee all of her right, title and interest in the Debt, including all legal and equitable rights of the Assignor to pursue all claims, demands and causes of action of whatever nature and kind available to the Assignor and arising out of the Debt.
2. The Assignor transfers and assigns to the Assignee all of her right, title and interest in Promissory Note #1, Promissory Note #2, and the Assignment Agreement and all legal rights, claims and priorities associated with the said Promissory Note #1, Promissory Note #2 and the Assignment Agreement.

- 3 -

3. The Assignor warrants and represents that she has not assigned, transferred or released any of the rights or claims assigned to the Assignee herein.

4. The Assignor covenants and agrees, from time to time, to do all such further acts and execute and deliver all such further deeds and documents as may be reasonably required in order to fully perform and carry out the terms of this agreement.

5. The terms "Assignor" and "Assignee" and the references hereto herein shall include the executors, administrators, successors and assigns of the Assignor and the Assignee, respectively.

IN WITNESS WHEREOF the undersigned hereto have executed this Agreement as of the 29th day of July, 1997.

SIGNED, SEALED AND DELIVERED)
in the presence of:)

Kelanie Hartnett)
Witness

CAROL ALT

SIGNED, SEALED AND DELIVERED)
in the presence of:)

Mark A Pollino)
Witness

RON GRESCHNER

DX44



Carol Alt/Ron Greschner

163 JOHN STREET
GREENWICH CT

Telephone 203-828-1740
Fax 203-829-5918

Don Fettes
Water Group Companies Inc.
580 Park Street
Regina, Saskatchewan
Canada S4N 5A9

Dear Don,

Could you please remove the name of Carol Alt off the loan made to you by Carol Alt & Ron Greschner leaving only the name of Ron Greschner on the loan If there are any problems please call us at our new number 212-426-7166. Thanks

Carol Alt

Dated signed 4/9/1997

Ron Greschner

Dated signed 4/9/1997

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The New York Times

Tuesday, November 20, 2007

New York and Region

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AUTOS | SPORTS | OPINION | ARTS | !

SAVE

SHARE



Radio D.J. Is Sentenced in Tax Fraud Case

Get De...



Published: October 31, 1999

John Sialiano, a radio disc jockey known as "Goomba Johnnie," has been sentenced to five months in prison to be followed by five months of home confinement, according to Mary Jo White, the United States Attorney for the Southern District.

Mr. Sialiano, 42, pleaded guilty in July to cheating the Government from 1993 to 1995 out of more than \$87,000 in tax on about \$230,000 in gambling winnings and income from the Scores strip club in Manhattan. He is a morning show co-host on WKTU (103.5 FM), and has remained on the air since his arrest.

He was indicted in January 1998 with John A. Gotti, 35, who was accused of controlling Scores through the Gambino crime family. Mr. Gotti pleaded guilty in April to racketeering and other charges.

More serious charges against Mr. Sialiano, alleging a role in the extortion of Scores when he worked there, were dropped. The sentence was handed down on Friday by Judge Barrington D. Parker Jr. of Federal District Court in White Plains.

It was shorter than the prison term of 10 to 16 months that Russell Gioiella, Mr. Sialiano's lawyer, had said he expected his client would receive. Mr. Sialiano, who lives in New Rochelle, was ordered to surrender on Jan. 7.